

The Villages of Garrison Creek - MPMA

Balance Sheet

01/18/19

As of December 31, 2018

Accrual Basis

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Bank-Operating	
1025 · BBB Checking	10,531.52
Total 1000 · Bank-Operating	10,531.52
1100 · Bank-Reserve Fund	
1110 · BBB Money Mkt	103,100.61
1150 · BBB-CD #13996	20,134.74
1155 · BBB CD #13997	30,183.62
1160 · BBB CD #14045	20,127.27
1165 · BBB CD #14046	15,138.42
Total 1100 · Bank-Reserve Fund	188,684.66
Total Checking/Savings	199,216.18
Accounts Receivable	
1210 · Accounts Receivable	545.50
Total Accounts Receivable	545.50
Other Current Assets	
1430 · Phase IX Working Capital	2,500.00
1499 · Undeposited Funds	355.50
Total Other Current Assets	2,855.50
Total Current Assets	202,617.18
TOTAL ASSETS	202,617.18
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	10,159.55
Total Accounts Payable	10,159.55
Credit Cards	
2050 · VISA Credit Card	58.11
Total Credit Cards	58.11
Other Current Liabilities	
2310 · Accrued Expenses	8,990.00
Total Other Current Liabilities	8,990.00
Total Current Liabilities	19,207.66
Total Liabilities	19,207.66
Equity	
3000 · Retained Earnings	161,305.80
Net Income	22,103.72
Total Equity	183,409.52
TOTAL LIABILITIES & EQUITY	202,617.18

The Villages of Garrison Creek - MPMA
Profit & Loss Budget vs. Actual - Operating Fund
January through December 2018

01/18/19

Accrual Basis

	Jan - Dec 18	Budget	% of Bu...
Ordinary Income/Expense			
Income			
5110 · Operating Assessment	162,060.92	162,624.00	99.7%
Total Income	162,060.92	162,624.00	99.7%
Gross Profit	162,060.92	162,624.00	99.7%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	5,475.04	5,500.00	99.5%
7315 · Auditing	0.00	1,750.00	0.0%
7325 · Board Expense	973.09	750.00	129.7%
7335 · Communications/Phone	353.02		
7345 · Insurance	4,158.00	4,500.00	92.4%
7350 · Legal Fees	24,529.27	20,960.00	117.0%
7355 · LUS Monitoring & Secretarial	798.56	3,500.00	22.8%
7360 · Miscellaneous Expense	20.88	100.00	20.9%
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	317.00	350.00	90.6%
7376 · Reserve Study	500.00	500.00	100.0%
7380 · Social Events	0.00	350.00	0.0%
7385 · Website	146.87	125.00	117.5%
Total 7300 · Administrative Expenses	37,271.73	38,785.00	96.1%
7400 · Contingency			
7410 · Contingency	0.00	0.00	0.0%
Total 7400 · Contingency	0.00	0.00	0.0%
7500 · Irrigation System			
7520 · Backflow Check	679.14	480.00	141.5%
7530 · Inspections, adjust, on-call	1,630.00	1,679.00	97.1%
7540 · Repairs	6,445.63	8,390.00	76.8%
7550 · System Startup	0.00	110.00	0.0%
7560 · System Winterization	0.00	504.00	0.0%
Total 7500 · Irrigation System	8,754.77	11,163.00	78.4%
7600 · Grounds Maint-N of Creek			
7615 · Common Areas-Park Lawns			
7615.01 · Phase 1-Mowing & Fertilizer	3,142.65	3,218.00	97.7%
7615.02 · Phase 2-Mowing & Fertilizer	2,711.22	2,762.00	98.2%
7615.05 · Phase 5-Mowing & Fertilizer	3,129.78	3,603.00	86.9%
7615.06 · Phase 6-Mowing & Fertilizer	1,666.72	1,706.00	97.7%
7615.07 · Phase 7-Mowing & Fertilizer	4,552.68	4,652.00	97.9%
7615.08 · Phase 8-Mowing & Fertilizer	4,576.28	4,260.00	107.4%
7615.09 · Phase 9-Mowing & Fertilizer	8,015.80	8,696.00	92.2%
7615.10 · Phase 10-Mowing & Fertilizer	1,606.57	1,873.00	85.8%
Total 7615 · Common Areas-Park Lawns	29,401.70	30,770.00	95.6%
7619 · Common Areas-Other Landscaping			
7620 · Mowing GVW-Gazebo-CikTower-etc	20,772.66	20,691.00	100.4%
7625 · Turf Sprays (Fert, Broadleaf)	2,828.00	2,913.00	97.1%
7626 · Tree Sprays (Insecticides)	2,853.00	2,939.00	97.1%
7627 · Weed Control (Sprays, weeding)	3,902.83	3,751.00	104.0%
7650 · Tree & shrub pruning & removal	17,312.45	12,765.00	135.6%
7655 · Plant & tree replacment	1,860.83	1,000.00	186.1%
7660 · Fall leaf & dead plant cleanup	3,224.27	3,215.00	100.3%
7665 · Walking trails (N) Landscaping	6,581.81	3,706.00	177.6%
Total 7619 · Common Areas-Other Landscaping	59,335.85	50,980.00	116.4%
7670 · Common Areas-Other			
7675 · Bridges.	83.15		
7680 · Signage	171.06	110.00	155.5%
7681 · Ponds.	1,322.54	1,300.00	101.7%
7683 · Pest Spraying-Gazebo	1,000.04	375.00	266.7%
7685 · Pest Spraying-Other	0.00	375.00	0.0%
7687 · Pavement Crack Sealing	2,839.91	1,000.00	284.0%
7690 · Snow Removal.	0.00	1,500.00	0.0%

The Villages of Garrison Creek - MPMA
Profit & Loss Budget vs. Actual - Operating Fund
 January through December 2018

	<u>Jan - Dec 18</u>	<u>Budget</u>	<u>% of Bu...</u>
7693 · Street Lights-Repairs	986.65		
Total 7670 · Common Areas-Other	6,403.35	4,660.00	137.4%
Total 7600 · Grounds Maint-N of Creek	95,140.90	86,410.00	110.1%
7800 · Grounds Maint-S of Creek			
7862 · Tree Care	1,992.32	2,426.00	82.1%
7864 · Creek weed & blackberry control	1,130.00	1,164.00	97.1%
7865 · Walking trails (S) Landscaping	783.00	806.00	97.1%
7866 · Misc	9.26		
Total 7800 · Grounds Maint-S of Creek	3,914.58	4,396.00	89.0%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	8,896.05	9,200.00	96.7%
7920 · Electricity-Street Lights	12,816.52	12,540.00	102.2%
7940 · Natural Gas	143.74	130.00	110.6%
7945 · Storm Water	18.38		
7950 · City Water	3,672.72		
7951 · City Utility Tax	408.04		
Total 7900 · Utilities	25,955.45	21,870.00	118.7%
Total Expense	171,037.43	162,624.00	105.2%
Net Ordinary Income	-8,976.51	0.00	100.0%
Net Income	-8,976.51	0.00	100.0%

The Villages of Garrison Creek - MPMA
Profit & Loss Budget vs. Actual - Reserve Fund
January through December 2018

01/18/19

Accrual Basis

	<u>Jan - Dec 18</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
9010 · Reserve Assessment	75,504.00	75,504.00	100.0%
9020 · Interest Income	129.72	75.00	173.0%
Total Other Income	<u>75,633.72</u>	<u>75,579.00</u>	<u>100.1%</u>
Other Expense			
9502 · Asphalt Sealcoat and Repairs	28,313.95	28,784.00	98.4%
9505 · Bark Dust Replacement	1,521.80	3,399.00	44.8%
9535 · Gazebo Renovation	10,604.68		
9556 · Pond Circulation Pump	1,964.27		
9580 · S of Creek-Cottonwd Tree Remov.	0.00	7,000.00	0.0%
9581 · S of Creek-Tree Replacement	0.00	2,060.00	0.0%
9583 · Tree Work	842.43		
9587 · Pond Maintenance.	1,306.36	25,000.00	5.2%
9588 · Sidewalk Repair	0.00	10,000.00	0.0%
Total Other Expense	<u>44,553.49</u>	<u>76,243.00</u>	<u>58.4%</u>
Net Other Income	<u>31,080.23</u>	<u>-664.00</u>	<u>-4,680.8%</u>
Net Income	<u><u>31,080.23</u></u>	<u><u>-664.00</u></u>	<u><u>-4,680.8%</u></u>

The Villages of Garrison Creek - MPMA Transactions - P&L Statement - Operating Fund

01/18/19

Accrual Basis

December 2018

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Income					
5110 · Operating Assessment					
Invoice	12/01/2018	1711	Benzel, Mark & Kristine Weatherill	Master Association Dues	82.00
Invoice	12/01/2018	1712	Chung, Steve & Christine	Master Association Dues	82.00
Invoice	12/01/2018	1713	Cohan, Ted & Heidi	Master Association Dues	82.00
Invoice	12/01/2018	1714	Coleman, Donald & Debbie	Master Association Dues	82.00
Invoice	12/01/2018	1715	Cress, John & Pam	Master Association Dues	82.00
Invoice	12/01/2018	1716	Harvey, Lisa	Master Association Dues	82.00
Invoice	12/01/2018	1717	Liu, Mark and Jaco, Angela	Master Association Dues	82.00
Invoice	12/01/2018	1718	Merriman, Leigh	Master Association Dues	82.00
Invoice	12/01/2018	1719	Murphy, Ryan D & Sarah L	Master Association Dues	82.00
Invoice	12/01/2018	1720	Rohde, Eric & Angela	Master Association Dues	82.00
Invoice	12/01/2018	1721	Roth, Allan & Diana	Master Association Dues	82.00
Invoice	12/01/2018	1722	Shaw, Haven Gene & Mary Jane	Master Association Dues	82.00
Invoice	12/01/2018	1723	Smith, Robert & Shana	Master Association Dues	82.00
Invoice	12/01/2018	1724	Stiles, Eugene	Master Association Dues	82.00
Invoice	12/01/2018	1725	Stream, Tamara	Master Association Dues	82.00
Invoice	12/01/2018	1726	Thomas, Don & Phalba	Master Association Dues	82.00
Invoice	12/01/2018	1727	Tilstra, Lorraine & Douglas	Master Association Dues	82.00
Invoice	12/01/2018	1728	Warwick, James L	Master Association Dues	82.00
Invoice	12/01/2018	1729	Wright, Jeffrey L & Sue E	Master Association Dues	82.00
Invoice	12/01/2018	1730	Village I	Master Association Dues	1,558.00
Invoice	12/01/2018	1731	Village II	Master Association Dues	1,968.00
Invoice	12/01/2018	1732	Village V	Master Association Dues	2,214.00
Invoice	12/01/2018	1733	Village VI	Master Association Dues	3,198.00
Invoice	12/01/2018	1734	Village VII	Master Association Dues	3,444.00
Invoice	12/01/2018	1735	Village VIII	Master Association Dues	2,542.00
Invoice	12/01/2018	1736	Village IX	Master Association Dues	2,542.00
Invoice	12/01/2018	1737	Pahlisch Homes Inc	Unoccupied Lots - Phase 9 (16 17 18 29 31 32 33 34)	656.00
General...	12/31/2018	154		Transfer	-6,292.00
Total 5110 · Operating Assessment					13,388.00
Total Income					13,388.00
Gross Profit					13,388.00
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	12/24/2018		Blue Mtn Valley Business Services		441.67
Total 7310 · Accounting					441.67
7325 · Board Expense					
Bill	12/07/2018		Dick Cook {2}	Copies 12/9	102.91
Total 7325 · Board Expense					102.91
7335 · Communications/Phone					
Credit ...	12/31/2018		Grasshopper Group		29.02
Total 7335 · Communications/Phone					29.02
7345 · Insurance					
Check	12/01/2018	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7360 · Miscellaneous Expense					
General...	12/31/2018			Utility rebilling rounding	-1.12
Total 7360 · Miscellaneous Expense					-1.12
Total 7300 · Administrative Expenses					918.97
7600 · Grounds Maint-N of Creek					
7615 · Common Areas-Park Lawns					
7615.01 · Phase 1-Mowing & Fertilizer					
Bill	12/20/2018	2023996	Smith Brothers Industries LLC		268.21
Total 7615.01 · Phase 1-Mowing & Fertilizer					268.21
7615.02 · Phase 2-Mowing & Fertilizer					

The Villages of Garrison Creek - MPMA Transactions - P&L Statement - Operating Fund

01/18/19

Accrual Basis

December 2018

Type	Date	Num	Name	Memo	Amount
Bill	12/20/2018	2023996	Smith Brothers Industries LLC		230.17
			Total 7615.02 · Phase 2-Mowing & Fertilizer		230.17
			7615.05 · Phase 5-Mowing & Fertilizer		
Bill	12/13/2018	10063	Diamond Cut Landscaping	Tree trimming in park	304.92
			Total 7615.05 · Phase 5-Mowing & Fertilizer		304.92
			7615.06 · Phase 6-Mowing & Fertilizer		
Bill	12/31/2018		Ike Muro's Landscaping and Irrigat...		142.22
			Total 7615.06 · Phase 6-Mowing & Fertilizer		142.22
			7615.07 · Phase 7-Mowing & Fertilizer		
Bill	12/31/2018		Ike Muro's Landscaping and Irrigat...		387.69
			Total 7615.07 · Phase 7-Mowing & Fertilizer		387.69
			7615.08 · Phase 8-Mowing & Fertilizer		
Bill	12/31/2018		Ike Muro's Landscaping and Irrigat...		385.89
			Total 7615.08 · Phase 8-Mowing & Fertilizer		385.89
			7615.09 · Phase 9-Mowing & Fertilizer		
Bill	12/31/2018		Ike Muro's Landscaping and Irrigat...		724.64
			Total 7615.09 · Phase 9-Mowing & Fertilizer		724.64
			7615.10 · Phase 10-Mowing & Fertilizer		
Bill	12/10/2018	167112	Lawns Plus		108.70
			Total 7615.10 · Phase 10-Mowing & Fertilizer		108.70
			Total 7615 · Common Areas-Park Lawns		2,552.44
			7619 · Common Areas-Other Landscaping		
			7620 · Mowing GVW-Gazebo-ClkTower-etc		
Bill	12/31/2018		Ike Muro's Landscaping and Irrigat...	GVW-Install rocks on GVW	130.44
Bill	12/31/2018		Ike Muro's Landscaping and Irrigat...	GVW-Take out arbovitae on GVW; to dump	65.22
			Total 7620 · Mowing GVW-Gazebo-ClkTower-etc		195.66
			Total 7619 · Common Areas-Other Landscaping		195.66
			Total 7600 · Grounds Maint-N of Creek		2,748.10
			7900 · Utilities		
			7910 · Electricity-Irrig & Ponds		
Bill	12/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66546714	12.99
Deposit	12/17/2018	20184171	Columbia Rural Electric	Deposit	-65.92
Deposit	12/17/2018	20184170	Columbia Rural Electric	Deposit	-49.37
Bill	12/31/2018		Columbia Rural Electric	Acct 9970 - Meter 17395955	94.16
Bill	12/31/2018		Columbia Rural Electric	Acct 9971 - Meter 17445442	48.39
Bill	12/31/2018		Columbia Rural Electric	Acct 11751 - Meter 17424009	59.21
Bill	12/31/2018		Columbia Rural Electric	Acct 11752 - Meter 17424571	147.23
Bill	12/31/2018		Columbia Rural Electric	Acct 12021 - Meter 17446117	229.12
Bill	12/31/2018		Columbia Rural Electric	Acct 12022 - Meter 17423992	58.38
Bill	12/31/2018		Columbia Rural Electric	Acct 16683 - Meter 17445119	58.47
			Total 7910 · Electricity-Irrig & Ponds		592.66
			7920 · Electricity-Street Lights		
Bill	12/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66576526	18.31
Bill	12/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66546664	13.63
Bill	12/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66568587	24.70
Bill	12/31/2018		Columbia Rural Electric	Acct 9972 - Street Lights	1,020.82
			Total 7920 · Electricity-Street Lights		1,077.46
			7940 · Natural Gas		
Bill	12/31/2018		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
			Total 7940 · Natural Gas		13.78
			7945 · Storm Water		
Bill	12/31/2018		City of College Place - 11674		9.19

The Villages of Garrison Creek - MPMA
Transactions - P&L Statement - Operating Fund
December 2018

01/18/19

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Bill	12/31/2018		City of College Place - 12005		9.19
			Total 7945 · Storm Water		18.38
			7950 · City Water		
Bill	12/31/2018		City of College Place - 11674		35.91
Bill	12/31/2018		City of College Place - 12005		35.91
Bill	12/31/2018		City of College Place - 12006		35.91
			Total 7950 · City Water		107.73
			7951 · City Utility Tax		
Bill	12/31/2018		City of College Place - 11674		3.99
Bill	12/31/2018		City of College Place - 12005		3.99
Bill	12/31/2018		City of College Place - 12006		3.99
			Total 7951 · City Utility Tax		11.97
			Total 7900 · Utilities		1,821.98
			Total Expense		5,489.05
			Net Ordinary Income		7,898.95
			Net Income		7,898.95

**The Villages of Garrison Creek - MPMA
Transactions - P&L Statement - Reserve Fund**

01/18/19

December 2018

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Income					
9010 · Reserve Assessment					
General...	12/31/2018	154		Transfer	6,292.00
Total 9010 · Reserve Assessment					6,292.00
9020 · Interest Income					
Deposit	12/01/2018		Baker Boyer Bank	11/30	9.75
Deposit	12/31/2018		Baker Boyer Bank - Int Inc	Deposit	11.15
Total 9020 · Interest Income					20.90
Total Other Income					6,312.90
Other Expense					
9583 · Tree Work					
Bill	12/14/2018	1556	Woodsaver Milling	07 Maple tree removal	842.43
Total 9583 · Tree Work					842.43
Total Other Expense					842.43
Net Other Income					5,470.47
Net Income					5,470.47

The Villages of Garrison Creek - MPMA
A/R Aging Summary
As of December 31, 2018

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Liu, Mark and Jaco, Angela	-2.00	-82.00	0.00	0.00	0.00	-84.00
Murphy, Ryan D & Sarah L	0.00	-82.00	0.00	0.00	0.00	-82.00
Cress, John & Pam	-108.50	0.00	0.00	0.00	0.00	-108.50
Roth, Allan & Diana	0.00	-82.00	0.00	-82.00	0.00	-164.00
Warwick, James L	0.00	82.00	82.00	0.00	820.00	984.00
TOTAL	<u>-110.50</u>	<u>-164.00</u>	<u>82.00</u>	<u>-82.00</u>	<u>820.00</u>	<u>545.50</u>

The Villages of Garrison Creek - MPMA
A/P Aging Summary
As of December 31, 2018

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Blue Mtn Valley Business Services	441.67	0.00	0.00	0.00	0.00	441.67
Cascade Natural Gas	13.78	0.00	0.00	0.00	0.00	13.78
City of College Place - 11674	49.09	0.00	0.00	0.00	0.00	49.09
City of College Place - 12005	49.09	0.00	0.00	0.00	0.00	49.09
City of College Place - 12006	39.90	0.00	0.00	0.00	0.00	39.90
Columbia Rural Electric	1,715.78	0.00	0.00	0.00	0.00	1,715.78
Ike Muro's Landscaping and Irrigation	6,331.10	0.00	0.00	0.00	0.00	6,331.10
Lawns Plus	0.00	108.70	0.00	0.00	0.00	108.70
Pacific Power	0.00	69.63	0.00	0.00	0.00	69.63
Smith Brothers Industries LLC	0.00	498.38	0.00	0.00	0.00	498.38
Woodsaver Milling	0.00	842.43	0.00	0.00	0.00	842.43
TOTAL	<u>8,640.41</u>	<u>1,519.14</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,159.55</u>